

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW JERSEY

**KEARNEY PARTNERS FUND, LLC,  
by and through  
LINCOLN PARTNERS FUND, LLC,  
Tax Matters Partner,**

**Plaintiff,**

**v.**

**UNITED STATES OF AMERICA,  
by and through its agent, the  
INTERNAL REVENUE SERVICE,**

**Defendant.**

*4075*  
Case No. 2:11-cv-04075  
(KM)(MCA)

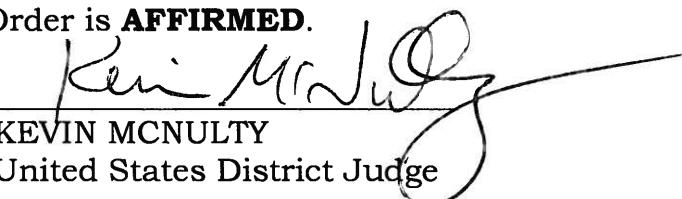
Civil Action  
No. 2:10-cv-153-CEH-SPC  
and consolidated cases  
(Middle District of Florida)

**ORDER**

For the reasons set forth in the Memorandum Opinion filed contemporaneously with this Order,

**IT IS** on this 18th day of April 2013;

**ORDERED** that the Government's appeal is **DENIED** and Magistrate Judge Shipp's July 13, 2012 Opinion and Order is **AFFIRMED**.

  
KEVIN MCNULTY  
United States District Judge